ID: CCA-129114-11 Number: **201202029** Release Date: 1/13/2012

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UILC: 1022.00-00

From:

Sent: Friday, December 9, 2011 11:49 AM

To: Cc:

**Subject:** Another question

I just left you a voicemessage. Also, Rev. Proc. 2011-41 explains what assets are "acquired from the decedent' for purposes of section 1022(e).